



## Ken Burke, CPA

CLERK OF THE CIRCUIT COURT AND COMPTROLLER  
PINELLAS COUNTY, FLORIDA


Clerk of the County Court  
Recorder of Deeds  
Clerk and Accountant of the Board of County Commissioners  
Custodian of County Funds  
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## Division of Inspector General

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### Report No. 2018-36

TO: Deborah Mells, Chief Information Officer  
Clerk's Technology

FROM: Hector Collazo Jr., Inspector General/Chief Audit Executive   
Division of Inspector General

DIST: Ken Burke, CPA, Clerk of the Circuit Court and Comptroller  
Claretha Harris, Chief Deputy Director, Finance Division  
Jeanette Phillips, Director, Finance Division

SUBJECT: Inspector General's Observation of the Clerk's Technology  
Annual Physical Inventory of Fixed Assets

DATE: December 27, 2018

This letter serves to inform you that the Division of Inspector General completed its observation of the annual physical inventory of fixed assets for Clerk's Technology on December 18, 2018.

Our objectives were to:

1. Interview and observe staff conducting the department's physical inventory to determine compliance with required inventory procedures.
2. Test and verify, on a sample basis, the assets recorded by staff.

Our audit was conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and the *Principles and Standards for Offices of Inspector General*, and accordingly, included such tests of records and other auditing procedures as we considered necessary in the circumstances.

We conclude that the Clerk's Technology physical inventory was performed in compliance with required inventory procedures and our sample tests agreed with those of your staff.

We appreciate your staff's cooperation during this audit.



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Inspectors General